App. F. IX-4

Preserved

1926-27

File No. 341-26

Previous References (Incr)

Serial Nos. 5-6

Later References

Mcz 157-29-1-4 Mcz 229-31 1-2

" 222-29-1-7

" 111-31-1-4

214-40-1-8

General and Revenue Secretariat.

Serial Nos. 5-6

Part B for January 1928

SUBJECT

Murrell Estate Fund.

G O No 1220-1/Incr 341-26-6 of 31.1.28

Approval of the Mcz Govt recommendation in the matter of the levy of contributions to the Mcz Estate Fund etc

G. R. S. 11] 1927-28

GENERAL AND REVENUE SECRETARIAT.

(Mucz)

NOTES.

File No. 341-26

FILE HEADING.

Muzrai Establishment Fund.

From

The Muz: Comr

No. C-664/22-23 Dated 15-12-27 Received 19-12-27.

Diary No. 793	Enclos. 4 Spare Copies. -	Serial No. 5

BRIEF ABSTRACT OF LETTER.

Submits statements showing the contributions towards the Muz Estt Fund for 1926-27 & 1927-28 and requests sanction thereto.

NOTES AND ORDERS.

Memo No 5174-5/Muz: 341-26-4 dated 12th October 1927, Govt have passed orders as regards what classes of Institutions should be made to contribute towards the Muz Estt Fund & what Institutions need not be taxed. In para 4 of the order the

NOTES—First Sheet.

App. F. III—2]

General and Revenue Secretariat.

File No. 341 — of 1926

Serial No.

instructions contd in the order have been ordered to be brought into force with effect from 1926-27 and the charges on Mus- Salts to be met from the fund with effect from that year. The Mercy Comr. was also requested to submit a report of action taken for giving effect to the orders in question as well as the final statt. of contributions credited to the fund for 1926-27.

2 The Mercy Comr. says that as the orders were received in the current year after the accounts of 1926-27 were closed, it was not been possible to give effect to the order, but that the contribution for that year & the following year will be adjusted during the current year.

3 As regards private institutions under Govt. management and which having a debit balances, the instructions laid down in the order have been followed & the contributions being action taken for revised in consultation with the Dy Comrs.

4 The Mus- Comr raises the question of certain matters under Govt. management. Of these, contributions

NOTE—Contn. sheet.

WD 2293—GPB—10-00—4-5-27

General and Revenue Secretariat.

File No. 341 — of 192 5.

Serial No.

for the Esht Fund has been lebried on the incomes ~~from~~ of Khimanakatte, Hemmanpura & Iravanna belagola Mutts. The Sarakala matt, the Vydyanatha matt, the Arasi matt & the Sri Ranganatha matt have not been so taxed and the M.C. seeks orders in regard to them. The M.C. may perhaps be ~~told~~ asked to levy the usual percentage Contribution in respect of these matts also.

5 The Statt. now submitted shows that the fund with Rs 24,814 per annum can be formed at once. The M.C. may be informed that the Statt. Subd. showing the percentage Contribution shown against the institutions therein is sanctd. & requested to take necy. action in respect of the other institutions referred to above & add on their contributions to the Fund.

6 Draft order is subd. for consideration.

Orders as directed by the Hble Secy on the M.C.'s letter

Sd

22/12/27

I have since personally ascertained that for the Cost of any Esht sanctd on behalf of Institutions under Govt. management will be debited to the Contributions towards the Muz Esht Fund which will be in addn to the Contn. sheet.

NOTE—Contn. sheet.

Sd

11-1-28

WD 2293—GPB—10,000—4-5-27

General and Revenue Secretariat. | File No. of 192 .

Serial No.

4

8 The statements of contributions to the Muzrai Establishment Fund forwarded by the Muzrai Commissioner, are submitted for approval.

9 The rates previously approved may perhaps be modified in one particular namely fixing a maximum amount for contribution in any one case. Rs. 500/- would seem to be a suitable limit. There are not many institutions which have an income of over Rs. 10,000/- and in whose case the contribution at the ordinary rate will ~~~ exceed the limit. The reduction to the Fund on account of the limit being prescribed will be small (about Rs. 3400/-)

10 The case of the Mathas' property taken under management requires consideration. The charge levied in such cases in the Revenue Department is 6%. This covers all cost of management. A similar charge may be levied from Mutt property taken under Government management. To pay certain establishment for looking after the village or other property from the Mutt income and again to pay 5% as contribution for superintending ~~ charges to the Muzrai Establishment Fund, as seems to be proposed by the Muzrai Commissioner in some cases, would be very hard on the Muttas. In some cases, provision is already made in the scale of expenditure for the contribution. In

X-
Reduction on acct 9
1 Malasa Temple Rs. 225/-
2. Melkote " Rs. 578/-
3. Nanjangud " Rs. 978/-
4. Chamarajapuram Rs. 1120/-
5 Tirupathi Chowki Rs. 500/-
3401

"Except No 10 & these restrictions have barely enough to mean expd at present no

NOTE—Contn. sheet.

WD 0324 —GPB—60,000—24 5-27

General and Revenue Secretariat. | File No. of 192 .

Serial No.

In such cases, the amount now being levied at 6% may be recovered as may seem suitable.

11 On the other instructions contained in the Government Order of October last, the Income-Tax Commissioner has taken action. He states that the contribution for 1926-27 was not credited in the accounts for that year, as orders were received late. The contribution for 1926-27 will have to be credited together with that for 1927-28 as soon as the statement now under consideration is returned approved.

12 Draft order will be put up after instructions are recorded on the points referred to above.

mw 18/1/28

10340/27

SECOND [illegible] UNCH
17 JAN. 28
No. 3931

Fl Secy)

13 I understand that the Hon'ble Member has discussed this matter personally with the Secretary for orders.

2nd member) 18/1/28

mw 18/1/28

14 I shall be obliged if the Fl Secy will express his views thereon so that I may discuss and settle them.

10366

NOTE—Contn. sheet.

WD 0321—GPB—60,000—24-5-27

WS Mys:

15 Let us discuss personally with the member. The 19-1 we Sept Question also may be taken

General and Revenue Secretariat. | File No. of 192 .

Serial No.

16 The q^n of placing a Max^m limit on individual Contributions need not be considered now.

17 The Govt proposal to keep the Trustees and Govt Management is reasonable and in accordance with the general Scheme and may be accepted

18 Contributions may be credited to the Estate fund head in the respective treasuries and not remitted to M.C by transfer receipts — mw

Draft submitted for appl

mw
23/1

10597
23/1/28
23/1/7

Se Secy)

19 Draft revised in accordance with the understanding arrived at and with which there is other members on the 20th inst.

20 Mem keep a clean copy in Persian and submit to

Secy Member

23/1/28

21 Mem
23/1/28

mw

22 Issue above

23/1

JAN. 23
4052

NOTE—Contn. sheet.

0321—GPB—60,000—21 5-27

General and Revenue Secretariat.

341 of 192

Serial No. 1

Sir L. Levy's personal instructions:—

Send the list of printers & the Press &
ask them to print and 20 printed copies
to the Mun Com. as requested by him. and
10 copies to this Office. Pass the bill to
the M C's Printing Memo.

BL
31.1.28

6 G.O.C. 1290-1 & 31-1-28 to the M_C.C
Comptr - Approved of the Mun Com's
recommendation in the matter of the levy
of Conservancy & the Mun Estt Duty.

NOTE.—Contn. sheet

W.D. 0324—GPB—60,000—24-5-27

Government of His Highness the Maharaja of Mysore.

FINANCIAL DEPARTMENT.

G. O. No. 574-5—Muz. 341-26-4, dated 12th October 1927.

Muzrai Establishment Fund.

Passes orders for the levy of contributions from the Muzrai Institutions for the ——.

READ—

Government Order No. 902-3—Muz. 169-23-4, dated the 3rd January 1926, sanctioning the constitution of Muzrai Establishment Fund with effect from 1926-27, and directing the submission of statements of contributions payable by Major and Minor Institutions, prepared on the lines indicated by Government.

2. Government Order No. 705-6—Muz. 245-25-6, dated the 19th October 1926, issuing further instructions in the matter of the preparation of statements of contributions payable by the several institutions.

3. Letter No. C. 664 of 1922-23, dated the 2nd February 1927, from the Muzrai Commissioner in Mysore, submitting through the Comptroller statements of annual contributions chargeable to Muzrai Institutions for the entertainment of establishments required for work in the several Muzrai Offices.

4. Letter No. C. 664, dated the 13th September 1927, from the same Officer, reporting that the Muzrai Establishment Fund has a debit balance of Rs. 5,128 at the end of 1926-27 and requesting early orders for the levy of contributions from the Muzrai Institutions.

ORDER No. 574-5—MUZ. 341-26-4, DATED 12TH OCTOBER 1927.

With a view to effect an equitable distribution of the cost of establishment employed on Muzrai work, among the institutions benefiting by its services, the formation of a Muzrai Establishment Fund was sanctioned by Government, and in the Order of 19th October 1926, read above, instructions were issued for the recovery of contributions calculated on average income of institutions for three years at five per cent of such income in the case of Major and three per cent in the case of Minor Institutions.

2. Statements of contributions leviable from Muzrai Institutions have now been received from the Muzrai Commissioner for approval of Government and he has also submitted for orders, a note on certain points that have arisen in the course of the preparation of these statements. It is stated that the contributions now calculated have to be regarded as provisional and subject to revision periodically as the result of necessary further investigation. The question has also been raised as to whether any contribution to the Fund may be levied in the following cases:—

Institutions outside the State in receipt of cash grant the scales of income and expenditure of which are reported to leave no margin for the levy.

Private Institutions under Government management maintained from interest earnings, on endowments in Government paper or accepted under Charitable Deposit Rules

Sevartha endowments accepted as Charitable Deposits and on which Government pay interest, Mutts under Government management and General Muzrai Fund.

Proposals have also been submitted for establishments for Muzrai work in the several offices involving a recurring expenditure of Rs. 21,708 against an annual income of about Rs. 22,175

No. 574-5—Muz. 341-26-4, dated 12th October 1927.

3. Government have considered the Muzrai Commissioner's proposals and are pleased to pass the following orders.

4. The several classes of cases reported by the Muzrai Commissioner should be dealt with as indicated below:—

(a) *Institutions, the contributions payable by which, have been fixed by competent authority in their sanctioned scales of charges at the prescribed rates,* viz., *five per cent on income of Major Institutions and three per cent on that of Minor Institutions.*

In these cases the contributions already fixed will be adopted except in the case of the Gumbuz and connected institutions at Seringapatam, which will, as a special case, contribute at a reduced rate of two and a half per cent for a period of three years. Where however, any of these institutions have debit balances, the Muzrai Commissioner should revise the scale of charges and limit them to the available income, providing for the contribution to the Establishment Fund at the fixed percentage rates calculated upon the average income for three years. Pending such revision however, the contributions fixed in the sanctioned scales will be given effect to.

(b) *Institutions in respect of which contributions payable to the Establishment Fund have not already been fixed in their sanctioned scales of charges and for which proposals are now made in Statement 'A' accompanying the Muzrai Commissioner's letter.*

In the case of these institutions the Muzrai Commissioner's recommendations are accepted. He has, however, omitted certain Institutions on the ground that the grants payable to them have not been drawn in the three years adopted for the calculation of the average. This omission should be supplied and contributions payable by these institutions should also be enforced.

The amounts of contribution payable in all these cases may be fixed in whole rupees eliminating annas and pies and treating fractions of eight annas and more as a whole rupee, ignoring smaller fractions.

(c) *Institutions which are liable to pay contributions according to principles laid down in Government Order of 19th October 1926, but which are reported by the Muzrai Commissioner in Statement 'D' as having debit balances.*

In some of these cases, the institutions concerned have invested balances against over-drafts in their treasury banking accounts and the Comptroller is authorised to sell the investments to the extent necessary to make good the debit balances and purchase the securities thus sold for the Loan Sinking Funds account of Government. The contributions payable in respect of these institutions calculated at the percentage rates on their average triennial income should be given effect to from 1926-27. In the few cases coming under this category, which have no invested balances, the Muzrai Commissioner will take immediate action to arrange for making good the over-drafts already permitted and for preventing over-drafts in the future and also to provide for the payment by these institutions of the contributions payable to the Establishment Fund, annually.

5. The other points raised by the Muzrai Commissioner will be dealt with as follows:—

(a) In the case of institutions outside the State, *viz.*, The Benares Chattram, the Tirupathi Charities and the Sri Subrahmanya Barahazar Santarpane, he has not proposed to levy contributions on the ground that the grants given to them are of the nature of Sevarta grants, or that they have not sufficient margin in their income for making this contribution. Government do not think that any such exemption in favour of these institutions can be made. Contributions to the Establishment Fund should be levied from these also, necessary readjustment in the scale of expenditure being made.

(b) *Private Institutions or endowments under Government management.*

These cases will be governed by Order No. 651-60—Muz. 552-10-15, dated 17th September 1914, and contribution at the rate of 6¼ per cent on their annual income will be realised and credited to the Establishment Fund for meeting charges of management.

No. 574-5—Muz. 341-26-4, dated 12th October 1927.

No contribution need be levied from the income of charitable deposits on which interest is paid by Government, when such endowments are not directly managed by Government.

(*c*) *Mutts or other Institutions under the temporary management of Government.*

Whether any contribution should be levied for credit to the Muzrai Establishment Fund, apart from the cost, if any, of the direct establishment recovered from them, is a matter to be considered with reference to the circumstances of each case.

(*d*) It is not necessary to levy any contribution on account of establishment charges from the General Muzrai Fund.

6. The contributions payable according to the arrangements sanctioned above will be in force for a period of three years. They should be given effect to commencing from the year 1926-27, and adjusted in the accounts of that year. The Comptroller is requested to issue instructions, in consultation with the Muzrai Commissioner to the treasuries concerned for having the necessary adjustment entries made in the Pass Books of the Institutions concerned. In cases in which the contributions payable are not immediately ascertainable and have to be fixed by the Muzrai Commissioner, they should be settled with the least possible delay and the adjustment given effect to from the same year. The expenditure on Muzrai Establishments debitable to the Fund having been met otherwise up to the end of 1925-26, the charges should be met from this Fund with effect from 1926-27.

The Muzrai Commissioner is requested to submit early a report to Government regarding the action taken for giving effect to these orders and forward for information the final statement of contributions credited to the Fund for 1926-27.

7. The contributions payable from 1927-28, should be adjusted at the beginning of each year on a transfer bill to be submitted by the Amildar to the Treasury in a form to be prescribed by the Comptroller.

8. It is reported that the services of the temporary clerk on Rs. 50 extended by Government Order dated 14th December 1926, till the end of December 1926, were continued till the end of January 1927. The retention of the clerk for this further period is approved.

9. The proposals of the Muzrai Commissioner regarding the establishments to be allowed for Muzrai Work in the several offices are reserved for separate consideration and orders.

B. SRINIVASA IYENGAR,
Secretary to Government,
Financial Department.

To—The Muzrai Commissioner in Mysore, Bangalore.
The Comptroller to the Government of Mysore.

Exd.—P. S. R. N.

W D 909- GPB- 330 - 29-10-27

C 664/2223

Four

Office of the Muzrai Commissioner,

Bangalore, Dated 15th December 1927.

FINANCIAL SECTION
17 DEC. 1927
No. 9206

GEN. BRANCH
9220
MUZRAI
793.

Muz 341-26-5

From

P. G. D'Souza, B.A., B.L.,

Muzrai Commissioner In Mysore, Bangalore.

To

R. Sreenivasa Iyengar, Esq., B.A., B.L.,

Secretary to the Government of His Highness

The Maharaja of Mysore, Financial Department.

Very early this should be adopted sanctioning, for consideration and orders.

17.12.27

Sir,

With reference to Government Order No. [illegible] dated 10th October 1927 issuing detailed instructions for the levy of [illegible] Percentage Contributions to the Muzrai Establishment Fund, I have the honor to submit herewith for favor of approval, Taluk-wise lists of Hindu [illegible] Institutions subjected to the payment of percentage contributions to the Muzrai Establishment Fund prepared in accordance with the instructions of Government and to request that 20 copies of each list and statements may kindly be got printed and supplied to this office for distribution amongst/various offices.

These statements are now submitted to Government as they differ considerably from the statements originally submitted with this office letter No. C. 664 of 1922-23 dated 2nd February 1923, wherein percentage contribution had been levied at 5 % and 3 % on the average income of Institutions. The income basis now adopted for purposes of levy is either the income as per sanctioned scale, if any, or in its absence the triennial average. In the statement submitted with this office letter noted above, all debit balance Institutions had been omitted and these are now included in the lists.

The total income of percentage contribution to the Muzrai Establishment Fund per annum works upto Rs. 24,314/- as against Rs. 22,176/- including Rs. 1,145/- on the Interest Earnings of the General Muzrai Fund which is now left out of consideration. There has been therefore a Net increase of Rs. 3,783/- per annum.

2. The amount entered against each Institution in the accompany-

accompanying list is the annual Percentage Contribution payable by it towards the Establishment Fund. As the present levy is sanctioned - in the first instance for a period of 3 years only from 1926-27, the amount payable by each Institution for every year at the rates now -- determined will have to be recovered from it and credited to the --- corpus of the Establishment Fund. This will be done on receipt of Government orders by issue of needful instructions to the Deputy----- Commissioners to direct the Amildars of the respective Taluks to draw from the Pass Book account of each Institution, the amount of the --- percentage contribution due and to remit the same to this office by means of Remittance Transfer Receipt for being credited to the Pass Book account of the Muzrai Establishment Fund, maintained here.

3. In para 6 of the above order, it is directed that the percentage contribution for 1926-27 should be adjusted in the accounts of that year but as final orders of Government in the matter were received during the current year after the accounts of 1926-27 had been closed, it has not been possible to give effect to the orders of Government, in this connection. However, the contribution for 1926-27 will be adjusted during the current year along with the contribution for 1927-28.

4. A list of Private Institutions under Government management, which are maintained from the Interest Earnings of their respective --- Endowments is enclosed herein. Contributions from these are calculated on their interest earnings at 6¼ % as directed in Para 5 (b) of the --- above order. It has to be stated that this list is not exhaustive.-- The Deputy Commissioners of Districts have been requested to furnish an uptodate list of such Institutions. A copy of the circular ------ Instructions issued to the Deputy Commissioners in this matter is --- submitted herewith for information.

5. Institutions which had a debit balance on 30th June 1927 but yet have been subjected to the percentage levy as per instructions -- contained in Para 4 (a) etc. of the Government Order under advertance are included in the Talukwar lists. Of these, in the case of such -- Institutions as have investments, the Comptroller to Government has been requested to take action as indicated by Government in Para 4 (c)

of the Government Order. A list of such Institutions has been sent to him for doing the needful. As regards the Institutions which have no Investments, the Deputy Commissioners of Districts have been requested to modify the Scale of Minor Institutions so as to do away with the levy of the Percentage Contribution with ways and means to wipe off the debit balance and in the case of the Major Institutions to submit proposals to this office for sanction.

There are a few Institutions without sufficient margin of surplus on 30th June 1927 to meet the percentage contribution due from them. The total amount of contribution per annum due from these is Rs.100/- per annum. A list of such Institutions is also submitted herewith. The Deputy Commissioners of Districts have been requested to revise the scales of these Institutions, also making necessary provision for contribution of the Muzrai Establishment Fund payable by each.

6. In para 5 (c) of the Government Order under reference, it is directed that the levy of the percentage Contribution apart from the cost, if any, of the direct Establishment charges recovered from them on the income of the Mutts under Government management has to be considered with reference to the circumstances of each. The case of each of the Mutts now under Government management is detailed hereunder:-

(i) Sri Sravanabelgola Mutt.

A Scale of Income and Expenditure has been sanctioned in respect of this Institution by this office and a sum of Rs. 324/- per annum is provided in the scale of Expenditure towards the percentage contribution to the Muzrai Establishment Fund.

(ii) Sri Hariharpur Mutt, Koppa Taluk.

In respect of this Mutt also, a scale of Income and Expenditure has been sanctioned by this office and a sum of Rs. 210/- is provided in the scale of Expenditure on account of the percentage contribution to the Muzrai Establishment Fund.

(iii) Sri Parakala Mutt, Mysore.

Government in their Order No. 489/93 Muz, 111-25-4 dated 26th October 1925 directed that 17 villages in the Mysore District be taken under Government management for a period of 5 years and the proceeds

of this Mutt are managed by the Deputy Commissioner, Mysore District. There is also an officer of the Grade of a Taluk Sheristadar working under the orders of the Deputy Commissioner. The transactions of --- this Institutions are booked in a personal deposit account standing in the name of the Deputy Commissioner, Mysore District, and so the -- income from its lands Endowments is not readily ascertainable. The management of the properties throws much work on Government offices. It is a matter for consideration and orders of Government if a percentage contribution towards the Muzrai Establishment Fund should not be leived on its income. I am not in favor of making an exception.

(iV) Sri Vyasarayaswami Mutt, Sosale.

A temporary Staff consisting of a Manager on Rs. 75/- per mense one Manager's Clerk on Rs. 25/- per mensem, and a peon on Rs. 12/- per mensem, as well as a clerk for the office on Rs. 30/- per mensem, was first sanctioned by Government for a period of 6 months in the first instance. In order No. 1051-2 Muz. 78-25-6 dated 16th February 1927 a contingent allowance of Rs. 3/- per mensem is also sanctioned. --- Subsequently Government in their order No. 440-1 M.F. 43-27-2 dated 16 September 1927 have sanctioned the continuance of the temporary staff of the Manager and his Establishment of one Clerk and a peon for a --- further period of 6 months from 6th September 1927. The cost of the Establishment per mensem excluding charges on account of Travelling Allowance of the Establishment of the Manager is Rs. 145/- or Rs. 1,740/- per annum.

The income of this Institution from its land Endowments within the State is approximately Rs. 13,000/- per annum. It gets besides a Ready Money Grant of Rs, 3,977-12-0 per annum. The Gross income of this Institution from both the above sources is in round numbers Rs. 17,000/-. Calculating the percentage contribution for the ---- Muzrai Establishment Fund at 5 % on the above income, the amount of the annual contribution works upto Rs. 850/- per annum. As the work thrown on the various Revenue offices due to the management of the -- Mutt villages is considerable, it is but right that the percentage contribution at 5 % should be leived on the Gross income of the Mutt. The present Establishment is only temporary and ceases within a couple of months. The pay of the office clerk now being debited to the Mutt

Funds, will hereafter be debited to the Establishment F.m . percentage levy is included in the accompanying Statement.

(V) Sri Bheemanakatte Matha, Thirthahalli Taluk.

As per orders contained in Government Order No. [illegible] -15 dated 31st October 1922 the management of the properties of the above Mutt within the State was taken up by Government. A scale of income and Expenditure in respect of this Mutt was sanctioned by the Government in their order No. 2001-3 Muz. 5(-22-18 dated 6th January 1923. The income according in the sanctioned scale is Rs.3,926-2-0 per annum or nearly Rs. 9,000/- . Except a Sheikdar on Rs. 10/- plus Rs. 10/- per month to manage the properties both in and outside the State to work under the supervision of the amildar of the Thirthahalli Taluk, there is no other Establishment maintained in any of the Government offices. The Mutt owns properties both in Nagar and Thirthahalli Taluks and this management throws much additional work on the Taluk and District Staff. So a percentage contribution at 5 % has been provided for in the Statement.

(Vi) Sri Avani Mutt, At Mulbagal.

The properties of this Mutt are under Government management. A candidate has been selected for the vacant peet a and has to be installed soon. The period for which its management shall vest in Government is not known. Hence it is left out from the list.

(Vii) Sri Sivaganga Mutt.

This mutt has been under Government management. A clerk on Rs. 25/- paid out of Mutt Funds is working in this office. The question of levying a percentage contribution may perhaps be considered in case it is decided to continue Government management of the Mutt properties even after the Swamigalu attains majority.

8. In the case of properties of Mutts taken under Government management temporarily, I am in favour of levying 5 per cent contribution so long as the properties are managed by Government. There is no reason for these Institutions getting Government help free and it will greatly facilitate proper administration, in case we have resources to meet additional expenditure in connection with the management, should occasion arise.

9. As the Percentage Contribution for 1926-27 and 1927-28 at the rate noted against each Institution shown in the accompanying list has to be recovered and credited to Muzrai Establishment Fund at once so that the Institutions may not feel it a hardship if asked to pay the contribution of several years at one time. I request the favour of early orders of Government.

I have the honor to be,

Sir,

your most obedient servant,

Muzrai Commissioner .

[illegible]

[illegible]

[illegible]

Proceedings of the Govt
the Maharaja of Mysore.

Read.-

G.O. No. 574-5/Muz 341-26-1 dated 18-10-27 issuing instructions in regard to the contribution to be recovered from several classes of Muz. Institutions in the State towards the Muz. Estt. Fund.

2. Letter No. C.664/23-27 dated 15-12-27 from the Muz. Commr. submitting a statement showing the institutions from which and the rate at which contribution is to be recovered, with proposals for the levy of percentage contribution from Mutts whose properties are under Govt. management.

(to be printed in extenso)

Give me file — Order No. 1220-1 / Muz 341-26-6 dated 31-1-28.

& the Superintendent Govt Printing

The Muz. Commr. states that in the statements now submitted by him the contribution to the Muz. Estt. Fund payable by each institution has been worked out on the basis of income as per sanctioned scale, if any or in ~~its~~ its absence of the triennial average. This is in order. His recommendation regarding the levy of 5% contribution on the income of Mutts whose properties ~~have been taken~~ are under Govt. management ~~are~~ is reasonable and in accordance with the general scheme and is therefore approved. The total amount of contribution recoverable from the various institutions is calculated to amount to Rs.24,814/- per annum. The Muz. Commr's ~~proposals are approved~~ He is requested to have the amount of contribution due for the year 1926-27 as well as for the current year adjusted in the accounts of

the respective institutions and credit the Fund, immediately. The contributions may be credited in the local treasuries directly to the ~~Fund~~ head Muz. Estt. Fund and need not be remitted to the Muz. Commr. by transfer Receipts.

2. In the case of Muz. Institutions with debit balances early action should be taken to revise scales of expenditure so as to admit of payment of contribution to the Fund for Establishment charges.

Finl. Secy. to Govt.

To

The Muz. Commr. in Mysore.

The Comptroller to Govt.

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Read.-

Government order No. 574-5/Muz.341-26-4 dated the 12th October 1927 issuing instructions in regard to the contribution to be recovered from several classes of Muzrai Institutions in the State towards the Muzrai Establishment Fund.

2. Letter No.C.664 of 1922-23 dated the 15th December 1927 from the Muzrai Commissioner in Mysore submitting a statement showing the institutions from which and the rate at which contribution is to be recovered, with proposals for the levy of percentage contribution from Mutts whose properties are under Government management.

(Printed in extenso)

Encl one file to the Press

Order No. 1220-21/Muz 341-26-6.

Dated, Bangalore, the 31st January 1928.

The Muzrai Commissioner states that in the statements now submitted by him the contribution to the Muzrai Establishment Fund payable by each institution has been worked out on the basis of income as per sanctioned scale, if any or in its absence of the triennial average. This is in order. His recommendation regarding the levy of five percent contribution on the income of Mutts whose properties are under Government management is reasonable and in accordance with the general scheme and is therefore approved. The total amount of contribution recoverable from the various institutions is calculated to amount to Rs. 24,814/- per annum. The Muzrai Commissioner is requested to have the amount of contribution due for the year 1926-27 as well as for the current year adjusted in the accounts of the respective institutions and credited to the Fund, immediately. The contributions may be credited in the accounts of the respective Treasurie directly to the head of Muzrai Establishment Fund and it is not necessary to remit them to the Muzrai Commissioner by Transfer Receipts.

2. In the case of Muzrai Institutions with debit balances early action

action should be taken to revise scales of expenditure so as t admit of payment of contribution to the Fund for Establishment charges.

Secretary to Government,
Financial Department.

31/1/28

To

The Muzrai Commissioner in Mysore, Bangalore.
The Comptroller to the Government of Mysore.

Letter No. C.664 of 1922-23 dated the 14th /15th December 1927 from the Muzrai Commissioner in Mysore to the Secretary to Government, Financial Department.

With reference to Government order No. 574-5/Muz.341-26-4 dated the 10th October 1927 issuing detailed instructions for the levy of the percentage contributions to the Muzrai Establishment Fund, I have the honor to submit herewith for favour of approval, Talukwar lists of Muzrai Institutions subjected to the payment of percentage contributions to the Muzrai Establishment Fund prepared in accordance with the instructions of Government and to request that 20 copies of each Talukwar statements may kindly be got printed and supplied to this ~~kf~~ office for distribution amongst various ~~offic~~ Offices.

These statements are now submitted to Government as they differ considerably from the statements originally submitted with this Office letter No. C. 664 of 1922-23 dated 2nd February 1927 wherein percentage contribution had been levied at 5 per cent and 3 per cent on the average income of Institutions. The income basis now adopted for purposes of levy is either the income as per sanctioned scale if any, or in its absence the triennial average. In the statement submitted with this office letter quoted above, all debit balance Institutions had been omitted and these are now included in the lists.

The total income of percentage contribution to the Muzrai Establishment Fund per annum works up to Rs. 24,814/- as against Rupees 22,176/- including Rs. 1,145/- on the Interest Earnings of the General Muzrai Fund which is now left out of consideration. There has been therefore a net increase of Rs. 3,783/- per annum.

2. The amount entered against each institution in the accompanying list is the annual percentage contribution payable by it towards the Establishment Fund. As the present levy is sanctioned in the first instance for a period of three years only from 1926-27, the amount payable by each institution for every year at the rates now determined will have to be recovered from it and credited to the corpus of the Establishment Fund. This will be done on receipt of

Government orders by issue of needful instructions to the Deputy Commissioners to direct the Amildars of the respective Taluks to draw from the Pass Book account of each institution, the amount of the percentage contribution due and to remit the same to this office by means of Remittance Transfer Receipt for being credited to the Pass Book Account of the Muzrai Establishment Fund, maintained here.

3. In para. 6 of the above order, it is directed that the percentage contribution for 1926-27 should be adjusted in the accounts of that year but as final orders of Government in the matter were received during the current year after the accounts of 1926-27 had been closed, it has not been possible to give effect to the orders of Government, in this connection. However, the contribution for 1926-27 will be adjusted during the current year along with the contribution for 1927-28.

4. A list of Private Institutions under Government management, which are maintained from the Interest Earnings of their respective Endowments is enclosed herein. Contributions from these are calculated on their interest earnings at 6¼ per cent as directed in para. 5 (b) of the above order. It has to be stated that this list is not exhaustive. The Deputy Commissioners of Districts have been requested to furnish an uptodate list of such institutions. A copy of the circular instructions issued to the Deputy Commissioners in this matter is submitted herewith for information.

5. Institutions which had a debit balance on 30th June 1927 but yet have been subjected to the percentage levy as per instructions contained in para. 4)a) &c. of the Government Order under advertance are included in the Talukwar lists. Of these in the case of such institutions as have investments, the Comptroller to Government has been requested to take action as indicated by Government in para. 4 (c) of the Government Order. A list of such Institutions has been sent to him for doing the needful. As regards the Institutions which have no Investments, the Deputy Commissioners of Districts have been requested to modify the scale of

minor institutions so as to admit of the levy of the percentage contribution with ways and means to wipe off the debit balance and in the case of the Major Institutions to submit proposals to this office for sanction.

There are a few Institutions without sufficient margin of surplus on 30th June 1927 to meet the percentage contribution due from them. The total amount of contribution per annum due from there is Rs. 106/- per annum. A list of such institutions is also submitted herewith. The Deputy Commissioners of Districts have been requested to revise the scales of these institutions also making necessary provision for contribution of the Muzrai Establishment Fund payable by each.

6. In para. 5 (c) of the Government Order under reference, it is directed that the levy of the percentage contribution apart from the cost, if any, of the direct Establishment charges recovered from them on the income of the Mutts under Government management has to be considered with reference to the circumstances of each. The case of each of the Mutts now under Government management is detailed hereunder:-

(i) Sri Sravanabelagola Mutt.

A scale of Income and Expenditure has been sanctioned in respect of this Institution by this Office and a sum of Rs. 324/- per annum is provid in the scale of expenditure towards the percentage contributic to the Muzrai Establishment Fund.

(ii) Sri ~~Narasimharajendra~~ Hariharpur Mutt, Koppa Taluk.

In respect of this Mutt also, a scale of income and expenditure has been sanctioned by this office and a sum of Rs. 210/- is provided in the scale of expenditure on account of the percentage contribution to the Muzrai Establishment Fund.

(iii) Sri Parakala Mutt, Mysore.

Government in their order No. 489-93 Muz. 111-25-4 dated the 26th October 1925 directed that 17 villages in the Mysore District b taken under Government management for a period of 5 years and the pr perties of this Mutt are managed by the Deputy Commissioner, Mysore District. There is also an Officer of the grade of a Taluk Sheriat dar working under the orders of the Deputy Commissioner. The ~~transa~~ ~~personal deposit account~~

transactions of this institution are booked in a personal deposit account standing in the name of the Deputy Commissioner, Mysore District, and so the income from its land endowments is not readily ascertainable The management of the properties throws much work on Government Officers. It is a matter for consideration and orders of Government if a percentage contribution towards the Muzrai Establishment Fund should not be levied on its income. I am not in favour of making an exception.

(iv) Sri Vyasarayaswami Mutt, Sosale.-

A temporary staff consisting of a Manager on Rs, 75/- per mensem, one Manager's Clerk on Rs. 25/- per mensem and a peon on Rs. 12/- per mensem, as well as a clerk for the office on Rs. 30/- per mensem, was first sanctioned by Government for a period of 6 months in the first instance. In order No. 1051-2/Muz.78-25-8 dated 16th February 1927 a contingent allowance of Rs. 3/- per mensem is also sanctioned. Subsequently Government in their order No. 440-1/M.F.43-27-2 dated 16th Sept. 1927 have sanctioned the continuance of the temporary staff of the Manager and his establishment of one clerk and one peon for a further period of 6 months from 6th September 1927. The cost of the Establishment per mensem excluding charges on account of Travelling Allowance of the Establishment of the Manager is Rs.145 or Rs. 1740 per annum.

The income of this institution from its land endowments within the State is approximately Rs. 13,000/- per annum. It gets besides a Ready Money Grant of Rs. 3977-12-0 per annum. The Gross income of this Institution from both the above sources is in round numbers Rs. 17,000/- Calculating the percentage contribution for the Muzrai Establishment Fund at 5% on the above income, the amount of the annual contribution works up to Rs. 850/- per annum. As the work thrown on the various Revenue Offices due to the management of the Mutt villages is considerable, it is but right that the percentage contribution at 5% should be levied on the Gross income of the Mutt. The present Establishment is only temporary and ceases within a couple of months. The pay of the Office clerk now being debited to the Mutt Funds, will hereafter be debited to the Establishment Fund. The percentage levy is included in the accompanying Statement.

(v) Sri Bheemanakatte Mutt, Thirthahally Taluk.-

As per orders contained in Government Order No. 1586 Muz.59-22-15 dated 31st October 1922 the management of the properties of the above Mutt within the State was taken up by Government. A scale of income and expenditure in respect of this Mutt was sanctioned by Government in their order No. 2001-3/Muz.59-22-18 dated 5th January 1923. The income according to in the sanctioned scale is Rs. 8,928-2-0 per annum or nearly Rs. 9,000/-. Except a Sheikdar on Rs. 40/- plus Rs. 10/- per month to manage the properties both in and outside the State to work under the supervision of the Amildar of the Thirthahalli Taluk, there is no other Establishmeot maintained in any of the Government Offices. The ~~Muzrai~~ Mutt owns properties both in Nagar and Thirthahally Taluks and this management throws much additional work on the Taluk and District Staff. ~~On~~ So a percentage contribution at 5% has been provided for in the Statement.

(vi) Sri Avani Mutt at Kulbagal.

The properties of the Mutt are under Government management. A candidate has been selected for the vacant peetha and has to be installed soon The period for which its management shall vest in Government is not known Hence it is left out from the list.

(vii) Sri Sivaganga Mutt.

This Mutt has been under Government management. A clerk on Rs.25 paid out of Mutt Funds is working in this office. The question of levying a percentage contribution may perhaps be considered in case it is decided to continue Government management of the Mutt properties even after the Swamigalu attains majority.

8. In the case of properties of Mutts taken under Government management temporarily, I am in favour of levying 5 per cent contribution so long as the properties are managed by Government. There is no reason for these institutions getting Government help free and it will greatly facilitate proper administration in case we have resources to meet additional expenditure in connection with the management should occasion arise.

9. As the percentage contribution for 1926-27 and 1927-28 at the rate noted against each institution shown in the accompanying list has

to be recovered and credited to Muzrai Establishment Fund at once so that the institutions may not feel it a hardship if asked to pay the contribution of several years at one time. I request the favour of early orders of Government.

Government of His Highness the Maharaja of Mysore.

FINANCIAL DEPARTMENT.

G. O. No. 1220-21—Muz. 341-26-6, dated 31st January 1928.

Muzrai Establishment Fund

Approves of the recommendation of the Muzrai Commissioner in the matter of the levy of contribution for the ——.

READ—

Government Order No 574-5—Muz, 341-26-4, dated the 12th October 1927, issuing instructions in regard to the contribution to be recovered from several classes of Muzrai Institutions in the State towards the Muzrai Establishment Fund.

2. Letter No. C. 664 of 1922-23, dated the 15th December 1927, from the Muzrai Commissioner in Mysore, submitting a statement showing the institutions from which and the rate at which contribution is to be recovered, with proposals for the levy of percentage contribution from Mutts whose properties are under Government Management.

* (Printed as Annexure).

ORDER No. 1220-21—MUZ. 341-26-6, DATED 31ST JANUARY 1928.

The Muzrai Commissioner states that in the statements now submitted by him the contribution to the Muzrai Establishment Fund payable by each institution has been worked out on the basis of income as per sanctioned scale, if any or in its absence of the triennial average. This is in order. His recommendation regarding the levy of five per cent contribution on the income of Mutts whose properties are under Government management is reasonable and in accordance with the general scheme and is therefore approved. The total amount of contribution recoverable from the various institutions is calculated to amount to Rs. 24,814 per annum. The Muzrai Commissioner is requested to have the amount of contribution due for the year 1926-27, as well as for the current year adjusted in the accounts of the respective institutions and credited to the Fund, immediately. The contributions may be credited in the accounts of the respective Treasuries directly to the head of Muzrai Establishment Fund and it is not necessary to remit them to the Muzrai Commissioner by Transfer Receipts.

2. In the case of Muzrai Institutions with debit balances early action should be taken to revise scales of expenditure so as to admit of payment of contribution to the Fund for Establishment charges.

B. SRINIVASA IYENGAR,
Secretary to Government,
Financial Department.

The Muzrai Commissioner in Mysore, Bangalore.
The Comptroller to Government of Mysore

No. 1220-21—Muz. 341-26-6, dated 31st January 1928

ANNEXURE. A.

Letter No. C. 664 of 1922-23, dated the 14th—15th December 1927, from the Muzrai Commissioner in Mysore, to the Secretary to Government, Financial Department.

With reference to Government Order No. 574-5—Muz. 341-26-4, dated the 10th October 1927, issuing detailed instructions for the levy of the percentage contributions to Muzrai Establishment Fund, I have the honor to submit herewith for favour of approval Talukwar lists of Muzrai Institutions subjected to the payment of percentage contributions to the Muzrai Establishment Fund prepared in accordance with the instructions of Government and to request that 20 copies of each Talukwar statements may kindly be got printed and supplied to this office for distribution amongst various offices.

These statements are now submitted to Government as they differ considerably from the statements originally submitted with this Office Letter No. C. 664 of 1922-23, dated 2nd February 1927, wherein percentage contribution had been levied at 5 per cent on the average income of Institutions. The income basis now adopted for purposes of levy is either the income as per sanctioned scale if any, or in its absence the triennial average In the statement submitted with this office letter quoted above, all debit balance Institutions had been omitted and these are now included in the lists.

The total income of percentage contribution to the Muzrai Establishment Fund per annum works up to Rs. 24,814 as against Rs. 22,176 including Rs. 1,145 on the Interest Earnings of the General Muzrai Fund which is now left out of consideration. There has been therefore a net increase of Rs. 3,783 per annum.

2. The amount entered against each institution in the accompanying list is the annual percentage contribution payable by it towards the Establishment Fund. As the present levy is sanctioned in the first instance for a period of three years only from 1926-27, the amount payable by each Institution for every year at the rates now determined will have to be recovered from it and credited to the corpus of the Establishment Fund. This will be done on receipt of Government Orders by issue of needful instructions to the Deputy Commissioners to direct the Amildars of the respective Taluks to draw from the Pass Book account of each institution, the amount of the percentage contribution due and to remit the same to this office by means of Remittance Transfer Receipt for being credited to the Pass Book Account of the Muzrai Establishment Fund, maintained here.

3. In para 6 of the above order, it is directed that the percentage contribution for 1926-27 should be adjusted in the accounts of that year but as final orders of Government in the matter were received during the current year after the accounts of 1926-27 had been closed, it has not been possible to give effect to the orders of Government, in this connection. However, the contribution for 1926-27 will be adjusted during the current year along with the contribution for 1927-28.

4. A list of Private Institutions under Government Management, which are maintained from the Interest Earnings of their respective Endowments is enclosed herein. Contributions from these are calculated on their interest earnings at $6\frac{1}{4}$ per cent as directed in para 5 of (*b*) of the above order. It has to be stated that this list is not exhaustive. The Deputy Commissioners of Districts have been requested to furnish an up-to-date list of such institutions. A copy of the circular instructions issued to the Deputy Commissioners in this matter is submitted herewith for information.

Institutions which had a debit balance on 30th June 1927 but yet have been subjected to the percentage levy as per instructions contained in para 4 (*a*) etc., of the Government Order under advertance are included in the Talukwar lists. Of these in the case of such institutions as have investments, the Comptroller to Government has been requested to take action as indicated by Government in para 4 (*c*) of the Government Order. A list of such Institutions has been sent to him for doing the needful. As regards the Institutions which have no investments, the Deputy Commissioners of Districts have been requested to modify the scale of minor institutions so as to admit of the levy of the percentage contribution with ways and means to wipe off the debit balance and in the case of the Major Institutions to submit proposals to this office for sanction.

There are a few Institutions without sufficient margin of surplus on 30th June 1927 to meet the percentage contribution due from them. The total amount of contribution per annum due from there is Rs. 106 per annum. A list of such institutions is also submitted herewith. The Deputy Commissioners of Districts have been requested to revise

the scales of these Institutions also making necessary provision for contribution of the Muzrai Establishment Fund payable by each.

6. In para 5 (*c*) of the Government Order under reference, it is directed that the levy of the percentage contribution apart from the cost, if any, of the direct Establishment charges recovered from them on the income of the Mutts under Government management has to be considered with reference to the circumstances of each. The case of each of the Mutts now under Government management is detailed hereunder:—

(i) *Sri Sravanabelagola Mutt.*—A scale of Income and Expenditure has been sanctioned in respect of this Institution by this office and a sum of Rs. 324 per annum is provided in the scale of expenditure towards the percentage contribution to the Muzrai Establishment Fund.

(ii) *Sri Hariharpur Mutt, Koppa Taluk.*—In respect of this Mutt also, a scale of income and expenditure has been sanctioned by this office and a sum of Rs. 210 is provided in the scale of expenditure on account of the percentage contribution to the Muzrai Establishment Fund.

(iii) *Sri Parakala Mutt, Mysore.*—Government in their Order No. 489-93—Muz. 111-25-4, dated the 26th October 1925, directed that 17 villages in the Mysore District be taken under Government management for a period of 5 years and the properties of this Mutt are managed by the Deputy Commissioner, Mysore District. There is also an officer of the grade of Taluk Sheristedar working under the orders of the Deputy Commissioner. The transactions of this institution are booked in a personal deposit account standing in the name of the Deputy Commissioner, Mysore District, and so the income from its land endowments is not readily ascertainable the management of the properties throws much work on Government Offices. It is a matter for consideration and orders of Government if a percentage contribution towards the Muzrai Establishment Fund should not be levied on its income. I am not in favour of making an exception.

(*iv*) *Sri Vyasarayaswami Mutt, Sosale.*—A temporary staff consisting of a Manager on Rs. 75 per mensem, one Manager's Clerk on Rs. 25 per mensem and a peon on Rs. 12 per mensem, as well as a Clerk for the office on Rs. 30 per mensem, was first sanctioned by Government for a period of 6 months in the first instance. In Order No. 1051-2—Muz. 78-28-8, dated 16th February 1927 a contingent allowance of Rs. 3 per mensem is also sanctioned. Subsequently Government in their Order No. 440-1—H. F. 43-27-2, dated 16th September 1927 have sanctioned the continuance of the temporary staff of the Manager and his establishment of one clerk and a peon for a further period of 6 months from 6th September 1927. The cost of the establishment per mensem excluding charges on account of Travelling Allowance of the establishment of the Manager is Rs. 145 or Rs. 1,740 per annum.

The income of this institution from its land endowments within the State is approximately Rs. 15,000 per annum. It gets besides a Ready Money Grant of Rs. 3,977-12-0 per annum. The Gross income of this Institution from both the above sources is in round numbers Rs. 17,000. Calculating the percentage contribution for the Muzrai Establishment Fund at 5 per cent on the above income, the amount of the annual contribution works up to Rs. 850 per annum. As the work thrown on the various Revenue Offices due to the management of the Mutt villages is considerable, it is but right that the percentage contribution at 5 per cent should be levied on the gross income of the Mutt. The present Establishment is only temporary and ceases within a couple of months. The pay of the Office Clerk now being debited to the Mutt Funds, will hereafter be debited to the Establishment Fund. The percentage levy is included in the accompanying Statement.

(*v*) *Sri Bheemanakatte Mutt, Tirthahalli Taluk.*—As per Orders contained in Government Order No. 1586—Muz. 59-22-15, dated 31st October 1922, the management of the properties of the above Mutt within the State was taken up by Government. A scale of income and expenditure in respect of this Mutt was sanctioned by Government in their Order No. 2001-3—Muz. 59-22-18, dated 5th January 1923. The income according in the sanctioned scale is Rs. 8,028-3-0 per annum or nearly Rs. 9,000. Except a Sheikdar on Rs. 40 plus Rs. 10 per month to manage the properties both in and outside the State to work under the supervision of the Amildar of the Tirthahalli Taluk, there is no other establishment maintained in any of the Government Offices. The Mutt owns properties both in Nagar and Tirthahalli Taluks, and this management thrown much additional work on the Taluk and District Staff. So a percentage contribution at 5 per cent has been provided for in the Statement.

(*vi*) *Sri Avani Mutt at Mulbagal.*—The properties of the Mutt are under Government management. A candidate has been selected for the vacant peetha and has to be installed soon. The period for which its managements shall vest in Government is not known. Hence it is left out from the list.

(*vii*) *Sri Sivaganga Mutt.*—This Mutt has been under Government management. A clerk on Rs. 25 paid out of Mutt Funds is working in this office. The question of levying a percentage contribution may perhaps be considered in case it is decided to continue Government management of the Mutt properties even after the Swamigalu attains majority.

7. In the case of properties of Mutts taken under Government management temporarily, I am in favour of levying 5 per cent contribution so long as the properties are managed by Government. There is no reason for these institutions getting Government help free and it will greatly facilitate proper administration in case we have resources to meet additional expenditure in connection with the management should occasion arise.

8. As the percentage contribution for 1926-27 and 1927-28 at the rate noted against each institution shown in the accompanying list has to be recovered and credited to Muzrai Establishment Fund at once so that the institutions may not feel it a hardship if asked to pay the contribution of several years at one time. I request the favour of early orders of Government.

Pp. 5-37 containing Annexures B — D. missing.